

701—65.5(452A) Duty of the distributor to ascertain the status of purchaser. When a licensed distributor sells special fuel in bulk to persons other than licensed distributors, the distributor must ascertain whether the fuel is being purchased for highway or nonhighway use or use in aircraft. If any portion of the fuel is purchased for highway or aircraft use, it must be delivered into storage fixed with licensed metered pumps and the purchaser must be licensed as a special fuel dealer or user unless the tank is a motor vehicle or aircraft special fuel holding tank.

If the fuel is purchased for highway or aircraft use, the distributor must include the purchaser's license number on the invoice covering the sale if selling to a licensed user or collect the tax if placed into a motor vehicle or aircraft special fuel holding tank.

This rule is intended to implement Iowa Code sections 452A.34 and 452A.74(9).